

to the bondholders. The liability of property owners for unpaid bond principal at June 30, 2002 was \$7,350,253.

10. RESERVES

The City records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use.

Following is a list of reserves used by the City and a description of each:

Contributed Capital - Contributed Capital in the Proprietary Funds represents residual equity transfers used to acquire or construct fixed assets.

Reserved for Debt Service - An account used to segregate a portion of the fund balance for debt service resources legally restricted to the payment of long-term debt principal and interest amounts maturing in future years.

11. LITIGATION

The City is a defendant in various lawsuits incident to its Governmental operations. In response to all the complaints, the City is defending the cases vigorously through trial unless facts develop which would warrant an attempt to seek an out-of-court settlement.

The City participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs including the year ended June 30, 2002 have not yet been completed. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

12. FUND DEFICITS

The following funds had fund deficits in the amount indicated at June 30, 2001:

State Earthquake Fund-Special Revenue	\$313,393
F.A.U. Fund-Special Revenue	2,800
Federal HES-Special Revenue	4,407
SLESF Cops Fund-Special Revenue	194,053
CLEEF Police Equipment Fund-Special Revenue	29,118
Traffic Safety Enforcement Fund-Special Revenue	103,684

The deficit fund balance in the State Earthquake fund may eventually be absorbed by the General Fund.

The General Fund may eventually absorb the deficit fund balance in the F.A.U. Fund.

The General Fund may eventually absorb the deficit fund balance in the Federal HES fund.

The General Fund may eventually absorb the deficit fund balances in the SLESF Cops Fund and the CLAAP Police Equipment Funds.

The General Fund may eventually absorb the deficit fund balance in the Traffic Safety Enforcement Fund.

13. EXPENDITURES AND APPROPRIATIONS

The general-purpose financial statements for the fiscal year ended June 30, 2002 did not contain excess of expenditures over appropriations in individual funds.

14. REPORT CLASSIFICATION

Certain previously reported amounts and funds have been reclassified to conform to 2001 report classifications.

SUPPLEMENTARY INFORMATION

CITY OF HOLLISTER

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	CDBG HOUSING REHAB	FEDERAL HES STREETS	GAS TAX	TRAFFIC SAFETY	PARK DEVELOP FEES	LOCAL TRANS FUND	STATE EARTHQ. FUND	FEMA EARTHQ. FUND	FAU FUND	E.D.A. LOAN FUND	LAW ENFORC. FUND	F.A.A. GRANTS	C.H.R.P.O. FUND	E.D.A. FUND	I.S.T.E.A. FUND
ASSETS:															
Cash & investments	\$ 461,332	\$ -	\$ 127,366	\$ 35,244	\$ 880,845	\$ 32,172	\$ -	\$ 73,410	\$ -	\$ 574,281	\$ 81,367	\$ 514,358	\$ 71,779	\$ 19,985	\$ 337,768
Receivables:															
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	990,340	-	-	-	-	-	-	-	-	217,936	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other govts.	-	-	-	-	-	-	-	341,750	-	-	-	1,384,584	-	-	-
TOTAL ASSETS	\$ 1,451,672	\$ -	\$ 127,366	\$ 35,244	\$ 880,845	\$ 32,172	\$ -	\$ 415,160	\$ -	\$ 792,217	\$ 81,367	\$ 1,898,942	\$ 71,779	\$ 19,985	\$ 337,768
LIABILITIES & FUND BALANCE															
LIABILITIES:															
Accounts payable	\$ -	\$ -	\$ 48,833	\$ -	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	4,407	-	-	-	-	298,994	-	2,800	-	-	-	-	-	-
Accrued liabilities	-	-	13,117	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	895,034	-	48,134	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	14,399	32,728	-	-	-	1,384,584	-	-	-
Due to other govts.	-	-	-	-	-	-	-	200,457	-	-	-	-	-	-	-
TOTAL LIABILITIES	895,034	4,407	110,084	-	5,300	-	313,393	233,185	2,800	-	-	1,384,584	-	-	-
FUND EQUITY (DEFICIT)															
Fund Balances															
Unreserved	556,638	(4,407)	17,282	35,244	875,545	\$ 32,172	(313,393)	181,975	(2,800)	\$ 792,217	\$ 81,367	\$ 514,358	\$ 71,779	\$ 19,985	\$ 337,768
TOTAL FUND EQUITY (DEFICIT)	556,638	(4,407)	17,282	35,244	875,545	32,172	(313,393)	181,975	(2,800)	792,217	81,367	514,358	71,779	19,985	337,768
TOTAL LIABILITIES & FUND BALANCE	\$ 1,451,672	\$ -	\$ 127,366	\$ 35,244	\$ 880,845	\$ 32,172	\$ -	\$ 415,160	\$ -	\$ 792,217	\$ 81,367	\$ 1,898,942	\$ 71,779	\$ 19,985	\$ 337,768

See accompanying notes to financial statements

						OFFICE	LOCAL						CLEEP		ARTRAIN			
SPAY	MELLO	YOUTH	OIL	SLESF	STORM	OF	LAW	COPS	ANIMAL	COPS	AIRPORT	TRAFFIC	POLICE	ANIMAL	USA	TRAFFIC		
EDUCATN	ROOS	CENTER	RECYCLE	COPS	RELIEF	TRAFFIC	ENFOR.	MORE	WELFARE	SCHOOL	HANGARS	SAFETY	EQUIP	WELFARE	2002	CONGEST.		
	CFD	FUND	GRANTS	FUND	FUND	SAFETY	GRANT	GRANT	FUND	FUND	TAXIWAY	ENFORCE	FUND	PUPPY MILL	TOUR	RELIEF		TOTAL
\$15,104	\$1,169,105	\$18,346	\$22,456	\$ -	\$ -	\$ 38,333	\$159,344	\$181,789	\$ 6,408	\$74,672	\$41,174	\$ -	\$ -	\$ 4,624	\$ 53	\$ -		\$4,941,315
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,857	7,857
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,208,276
-	-	-	-	-	60,629	-	-	-	-	-	-	-	-	-	-	-	-	60,629
-	-	-	-	-	59,375	-	-	-	-	-	-	-	-	-	-	-	-	1,785,709
\$15,104	\$1,169,105	\$18,346	\$22,456	\$ -	\$120,004	\$ 38,333	\$159,344	\$181,789	\$ 6,408	\$74,672	\$41,174	\$ -	\$ -	\$ 4,624	\$ 53	\$ 7,857		\$8,003,786
\$ 1,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,562
-	-	-	-	194,053	44,948	-	-	-	-	-	-	103,684	29,118	-	-	-	7,857	685,861
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,117
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	943,168
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,431,711
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,457
1,224	-	-	-	194,053	44,948	-	-	-	-	-	9,205	103,684	29,118	-	-	-	7,857	3,338,876
13,880	\$1,169,105	\$18,346	\$22,456	(194,053)	75,056	38,333	159,344	181,789	6,408	74,672	31,969	(103,684)	(29,118)	4,624	53	0		4,664,910
13,880	1,169,105	18,346	22,456	(194,053)	75,056	38,333	159,344	181,789	6,408	74,672	31,969	(103,684)	(29,118)	4,624	53	0		4,664,910
\$15,104	\$1,169,105	\$18,346	\$22,456	\$ -	\$120,004	\$ 38,333	\$159,344	\$181,789	\$ 6,408	\$74,672	\$41,174	\$ -	\$ -	\$ 4,624	\$ 53	\$ 7,857		\$8,003,786

CITY OF HOLLISTER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	C DBG HOUSING REHAB	FEDERAL HES STREETS	GAS TAX	TRAFFIC SAFETY	PARK DEVELOP FEES	LOCAL TRANS FUND	STATE EARTHQ. FUND	FEMA EARTHQ. FUND	FAU FUND	E.D.A. LOAN FUND	LAW ENFORC. FUND	F.A.A. GRANTS	C.H.R.P.O. FUND	E.D.A. FUND	I.S.T.E.A. FUND
REVENUES:															
Intergovernmental	\$ -	\$ -	\$589,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,384,584	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	38,182	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	24,451	-	-	-	-	-	-	-	-	-	-	-
Interest	6,239	-	-	550	10,145	239	-	546	-	6,923	450	3,829	534	149	3,157
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	51,835	-	-	-	-	-	-	-	-	12,108	25,180	-	-	-	-
Total revenues	58,074	-	589,590	25,001	48,327	239	-	546	-	19,031	25,630	1,388,413	534	149	3,157
EXPENDITURES:															
Public works	-	-	589,590	74,179	-	-	-	-	-	-	-	-	-	-	86,261
Capital outlay	5,753	-	-	-	702,453	-	-	-	-	10,975	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	5,753	-	589,590	74,179	702,453	-	-	-	-	10,975	-	-	-	-	86,261
EXCESS OF REVENUES OVER (UNDER)															
EXPENDITURES	52,321	-	-	(49,178)	(654,126)	239	-	546	-	8,056	25,630	1,388,413	534	149	(83,104)
OTHER FINANCING SOURCES(USES):															
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers (out)	(564,559)	-	-	-	-	-	-	-	-	-	-	(1,384,584)	-	-	-
Total other financing sources(uses)	(564,559)	-	-	-	-	-	-	-	-	-	-	(1,384,584)	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(512,238)	-	-	(49,178)	(654,126)	239	-	546	-	8,056	25,630	3,829	534	149	(83,104)
FUND BALANCE															
BEGINNING OF YEAR	1,068,876	(4,407)	17,282	84,422	1,529,671	31,933	(313,393)	\$181,429	(2,800)	784,161	55,737	510,529	71,245	19,836	420,872
FUND BALANCE															
END OF YEAR	\$ 556,638	\$ (4,407)	\$ 17,282	\$35,244	\$ 875,545	\$32,172	\$ (313,393)	\$181,975	\$ (2,800)	\$792,217	\$ 81,367	\$ 514,358	\$ 71,779	\$ 19,985	\$337,768

See accompanying notes to financial statements

						OFFICE	LOCAL							CLEEP		ARTRAIN			
SPAY	MELLO	YOUTH	OIL	SLESF	STORM	OF	LAW	COPS	ANIMAL	COPS	AIRPORT	TRAFFIC		POLICE	ANIMAL	USA	TRAFFIC		
EDUCATN	ROOS	CENTER	RECYCLE	COPS	RELIEF	TRAFFIC	ENFOR.	MORE	WELFARE	SCHOOL	HANGARS	SAFETY		EQUIP	WELFARE	2002	CONGEST.		
	CFD	FUND	GRANTS	FUND	FUND	SAFETY	GRANT	GRANT	FUND	FUND	TAXIWAY	ENFORCE.		FUND	PUPPY MILI	TOUR	RELIEF		TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,136	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 56,806	\$ 40,987	\$ -	\$ -	\$ 88,893	\$ 2,278,996		
12,990	-	-	-	-	-	-	-	-	-	-	31,742	-	-	-	360	-	-	83,274	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,451	
118	9,066	137	167	-	-	1,548	1,186	1,167	40	556	-	-	-	-	34	53	715	47,548	
-	673,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	673,448	
-	-	-	-	-	-	-	-	-	3,640	-	-	-	-	-	72	-	-	92,835	
13,108	682,514	137	167	-	-	19,684	1,186	101,167	3,680	556	31,742	56,806	40,987	466	53	89,608	3,200,552		
11,676	875,910	-	-	101,979	-	-	-	-	795	-	-	-	-	-	-	-	301,382	2,041,772	
-	-	-	-	-	-	-	-	-	-	-	8,007	-	35,887	-	-	-	763,075		
-	-	-	-	-	-	-	-	-	-	-	-	108,307	-	88	-	-	108,395		
11,676	875,910	-	-	101,979	-	-	-	-	795	-	8,007	108,307	35,887	88	-	-	301,382	2,913,242	
1,432	(193,396)	137	167	(101,979)	-	19,684	1,186	101,167	2,885	556	23,735	(51,501)	5,100	378	53	(211,774)	287,310		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211,774	211,774	
-	-	-	-	-	-	(211,774)	-	-	-	-	-	-	-	-	-	-	-	(2,160,917)	
-	-	-	-	-	-	(211,774)	-	-	-	-	-	-	-	-	-	-	211,774	(1,949,143)	
1,432	(193,396)	137	167	(101,979)	-	(192,090)	1,186	101,167	2,885	556	23,735	(51,501)	5,100	378	53	-	(1,661,833)		
12,448	1,362,501	18,209	22,289	(92,074)	75,056	230,423	158,158	80,622	3,523	74,116	8,234	(52,183)	(34,218)	4,246	-	-	6,326,743		
\$13,880	\$1,169,105	\$18,346	\$22,456	\$(194,053)	\$75,056	\$ 38,333	\$159,344	\$181,789	\$ 6,408	\$74,672	\$31,969	\$(103,684)	\$ (29,118)	\$ 4,624	\$ 53	\$ -	\$4,664,910		

CITY OF HOLLISTER

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2002

	CAPITAL IMPROVEMENT	FIRE IMPACT	POLICE IMPACT	AB 1600 CIP STORM DRAINS	AB 1600 TRAFFIC IMPACT
ASSETS:					
Cash & investments	\$ 8,064	\$ 986,290	\$ 627,736	\$ 26,226	\$ 20,655,871
Receivables:					
Accounts	-	-	-	-	-
Notes receivable	-	-	-	-	-
Accrued interest	-	-	-	-	-
Due from other Governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	<u>\$ 8,064</u>	<u>\$ 986,290</u>	<u>\$ 627,736</u>	<u>\$ 26,226</u>	<u>\$ 20,655,871</u>
LIABILITIES & FUND BALANCE					
LIABILITIES:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	7,415	-	-	-	258,491
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	<u>7,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,491</u>
FUND EQUITY					
Reserved for debt service	-	-	-	-	-
Unreserved	<u>649</u>	<u>986,290</u>	<u>627,736</u>	<u>26,226</u>	<u>20,397,380</u>
TOTAL FUND EQUITY	<u>649</u>	<u>986,290</u>	<u>627,736</u>	<u>26,226</u>	<u>20,397,380</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 8,064</u>	<u>\$ 986,290</u>	<u>\$ 627,736</u>	<u>\$ 26,226</u>	<u>\$ 20,655,871</u>

See accompanying notes to financial statements

AB 1600 SANTA ANA STORM DRAIN	GATEWAY AUTO MALL	JAIL JUVENILE HALL FUND	FREMONT SCHOOL FUND	RDA FUNDS	RDA HOUSING ELEMENT	TOTAL
\$ 1,640,220	\$ 43,381	\$ 3,879	\$ -	\$19,608,337	\$5,537,018	\$ 49,137,022
-	-	-	-	148,301	129	148,430
-	-	-	-	688,775	1,637,172	2,325,947
-	-	-	-	89,494	-	89,494
-	-	-	-	-	-	-
-	-	-	-	-	100,000	100,000
<u>\$ 1,640,220</u>	<u>\$ 43,381</u>	<u>\$ 3,879</u>	<u>\$ -</u>	<u>\$ 20,534,907</u>	<u>\$ 7,274,319</u>	<u>\$ 51,800,893</u>
\$ -	\$ -	\$ -	\$ -	\$1,151,299	\$2,048,158	\$ 3,199,457
-	-	-	-	31,000	-	296,906
-	-	-	-	100,000	-	100,000
-	-	-	-	1,282,299	2,048,158	3,596,363
-	-	-	-	13,053,539	2,140,000	15,193,539
1,640,220	43,381	3,879	-	6,199,069	3,086,161	33,010,991
1,640,220	43,381	3,879	-	19,252,608	5,226,161	48,204,530
<u>\$ 1,640,220</u>	<u>\$ 43,381</u>	<u>\$ 3,879</u>	<u>\$ -</u>	<u>\$ 20,534,907</u>	<u>\$ 7,274,319</u>	<u>\$ 51,800,893</u>

CITY OF HOLLISTER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED JUNE 30, 2002

	CAPITAL IMPROVEMENT	FIRE IMPACT	POLICE IMPACT	AB 1600 CIP STORM DRAINS	AB 1600 TRAFFIC IMPACT
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	90,552	67,968	-	1,347,213
Interest	60	7,914	4,507	195	149,871
Miscellaneous	-	-	-	-	-
Total revenues	60	98,466	72,475	195	1,497,084
EXPENDITURES:					
General Government	-	-	-	-	-
Public works	-	-	-	-	-
Capital outlay	-	228,341	593	-	137,761
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	228,341	593	-	137,761
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	60	(129,875)	71,882	195	1,359,323
OTHER FINANCING SOURCES(USES):					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	60	(129,875)	71,882	195	1,359,323
FUND BALANCE BEGINNING OF YEAR	589	1,116,165	555,854	26,031	19,038,057
FUND BALANCE END OF YEAR	\$ 649	\$ 986,290	\$ 627,736	\$ 26,226	\$ 20,397,380

See accompanying notes to financial statements.